1949

File No. Finance II/47 (N)

Legal Department.

B BRANCH

Subject:— Notifications under the Bombay Finance Act 1932

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1949

File No. Finance II/49 (N)

Gen. 154

726-B

Legal Department.

By Government Notification, Finance Department, No. 9326A(4), dated the 31st March 1939, Part V of the Bombay Finance Act, 1932, has been extended to all urban areas in the Province which include the municipal areas of Bandra, Kurla, Vile Parle, Andheri and Ghatkopar-Kirol. The rate at which stamp duty on conveyances relating to immovable properties situate in these areas is leviable is mentioned in column 3 of the revised entry 23 (Conveyance etc.) as substituted by section 25 of the Bombay Finance Act, 1932. If it is intended that conveyances in the above municipal areas should be chargeable with stamp duty at the rates specified in column 2 of the said revised entry 23, it will be necessary to issue a notification under section 11 of the Bombay Finance Act, 1932, read with section 17(c) thereof in supersession of Government Notification, Finance Department No.9326A(4), dated the 31st March 1939 in so far as it relates to the said municipal areas.

Sd/- J.R.Dhurandhar,
4/2.
Additional Secretary to Government.

U.O. to F.D. No.82-Confl. dated the 5th February 1949.

4-Co.
M.V.V.
2/6.

Legal Department.

In place of the two draft notifications at page 3 ante, a revised draft notification is sent herewith.

2. As indicated in the margin the Department may fill in the nos. and dates of the existing notifications issued under clause(b) of the first proviso to section 22 which will have to be superseded. The Department should also check up the areas specified in the Schedule.

Sd/- J.R.Dhurandhar,
24/3.

Additional Secretary to Government.

U.R. to F.D.No.198-Conf1., dated the 25th March 1949.

4-Cs.
M.V.V.
2/6.

NOTIFICATION.

Finance Department,
Bombay Castle, March 1949.

Bombay Finance Act,1932.

No.9326 M.T.(1).- In exercise of the powers conferred by section 22 of the Bombay Finance Act, 1932(Bom.II of 1932), and in supersession of Government Notifications, Finance Department, No. * , dated the * , the Government of Bombay is hereby pleased to declare and notify that, with effect from the 1st day of April 1949, the rate at which the Urban Immovable Property tax shall be levied and paid to the Provincial Government shall be as follows :-

* To be filled in before issue.

(a) on buildings and lands in the City of Bombay, the annual letting value of which does not exceed Rs. 2000;	3½ per cent of the annual letting value of such buildings or lands;
(b) on buildings and lands in the areas specified in the Schedule, the annual letting value of which does not exceed Rs.1000;	3½ per cent of the annual letting value of such buildings or lands;
(c) on buildings and lands in the City of Bombay the annual letting value of which is Rs.2000 or more;	7 per cent of the annual letting value of such buildings or lands;
(d) on buildings and lands in the areas specified in the Schedule, the annual letting value of which is Rs.1000 or more;	7 per cent of the annual letting value of such buildings or lands.

The Schedule.

(i) The Thana, Kurla, Bandra, Ahmedabad, Poona City, Poona Suburban, Parla-Andheri and Ghatkoper-Kirol municipal boroughs;

(ii) the Juhu Municipal district;

(iii) the Malad, Kandivali and Borivali notified areas;

(iv) the Chembur village in the Bombay Suburban District, the Mulund and Bhayandar Villages in the Thana District and the Sabarmati village in the Ahmedabad District; and

(v) the Ahmedabad, Poona and Kirkee cantonments.

By order of the Governor of Bombay,

Secretary to Government.

4-Cs.

M.V.V./2.6

NOTIFICATION.

Finance Department,
Bombay Castle, March 1949.

Bombay Finance Act, 1932.

No.9326-ST. In exercise of the powers conferred by sections 16 and 17(c) of the Bombay Finance Act,1932, (Bom. II of 1932), and in modification of Government Notification, Finance Department No.9326-A(4), dated the 31st March 1939, in so far as it relates to the urban areas specified in column 2 of the Schedule hereto appended, the Government of Bombay is pleased to declare that with effect from the 1st April 1949 the said urban areas shall for the purpose of part V of the said Act be deemed as Cities bearing the names respectively specified against them in column 1 thereof :-

SCHEDULE.

Cities. 1.	Areas. 2.
1. Bandra.	The limits of the Municipal borough of Bandra.
2. Kurla.	The limits of the Municipal borough of Kurla.
3. Vile Parle-Andheri.	The limits of the Municipal borough of Vile-Parle-Andheri
40. Ghatkopar-Kirol.	The limits of the Municipal borough of Ghatkopar-Kirol.

By order of the Governor of Bombay,

Secretary to Government.

4-Cs.

M.V.V.
4/6.

Legal Department.

A revised draft notification is sent herewith.

Sd/- J.R.Dhurandhar,
25/3.

Additional Secretary to Government.

U.R. to F.D.No.3286,dated the 25th March 1949.

4/6.
M.V.V.
4/6.

Legal Department.

In place of Finance Department draft at page 5 ante a revised draft notification is sent herewith.

Sd/- J.R.Dhurandhar.
7/6.

Additional Secretary to Government.

D.R. to F.D. No.6374, dated the 8th June 1949.

4-Cs.

M.V.V.
4/6.

Notification.
Finance Department,
Bombay Castle, June 1949.

Bombay Finance Act, 1932.

No. . - In exercise of the powers conferred by section 22 of the Bombay Finance Act, 1932 (Bom.II of 1932), the Government of Bombay is pleased to amend Government Notification, Finance Department, No. 9326 - S.T. (1) dated 1st. April 1949, as follows, namely :-

In the said notification

(1) in clause (c), for the words and figures " is Rs.2000 or more" the words and figures "exceeds Rs.2000 " shall be substituted;

(2) in clause (d), for the words and figures " is Rs.1000 or more " the words and figures " exceeds Rs.1000 " shall be substituted.

By order of the Governor of Bombay,

Secretary to Government.

4-Cs.

M.V.V.
4/6.

Legal Department.

A revised draft notification is sent herewith.

2. In order to obviate the possibility of any spurious body taking advantage of the exemption under the guise of an educational or charitable institution or association, it is necessary to provide that the exemption shall be allowed only to those institutions which, in the opinion of an officer authorised by Government, are formed for educational or charitable purposes. Such provision has, therefore, been embodied in the revised draft notification.

Sd/- J.R.Dhurandhar,
14/12.

Additional Secretary to Government.

U.O. to F.D. No.14549, dated the 14th December 1949.

A-Cs.

M.V.V.

4/6.

NOTIFICATION.

Finance Department.

Bombay Castle, 194.....

Bombay Finance Act, 1932.

No. , - In exercise of the powers conferred by section 36 of the Bombay Finance Act, 1932 (Bom.II of 1932), the Government of Bombay is pleased to exempt totally, the classes of advertisements specified in the Schedule appended hereto, from the payment of the tax.

SCHEDULE.

1. Advertisements appearing in any newspaper publish after the 31st December 1949 by an institution or association which, in the opinion of an officer authorised by the Provincial Government in this behalf, is formed or conducted for religious, educational or other charitable purpose.

2. Advertisement appearing in any newspapers published -

(i) between the 1st January 1950 and the 31st March 1950 :

(a) an issue of such newspaper is priced at a rate not exceeding two annas per copy ; and

(b) the average circulation (including free copies) of such newspaper durin the period from the 1st April 1949 to the 30th September 1949 did not exceed 1000 copies per publication ;

4-Cs.
M.V.V.
4/6.

Contd.....

(ii) in any financial year after the 31st March 1950 :

Provided that -

(a) an issue of such newspaper is priced at a rate not exceeding two annas per copy ; and

(b) the average circulation (including free copies) of which has not exceeded 100 copies per publication during the immediately preceding financial year.

By order of the Governor of Bombay,

Secretary to Government.

4-Cs.

H.V.V.
4/6.

Legal Department.

A revised draft notification is sent herewith.

2. No retrospective effect can be given to the notification.

Sd/- J.R.Dhurandhar,
12/12.

Additional Secretary to Government.

U.R. to F.D. No.14418, dated the 12th December 19

4-Cs.

M.V.V.
R/6.

Notification.

Finance Department,
Bombay Castle, December 1949.

Bombay Finance Act 1932.

No. . - In exercise of the powers conferred by section 22 of the Bombay Finance Act, 1932 (Bom.II of 1932), the Government of Bombay is pleased to amend Government Notification, Finance Department, No.9326-ST(1), dated the 1st April 1949, as follows, namely :-

In the said notification ——

(i) after clause (b) the following clause shall be inserted, namely :-

"(bb) on buildings and lands in the City of Poona, the annual letting value of which does not exceed Rs.1000;	½ per cent of the annual letting value of such building or lands ;

(ii) after clause (d) the following clause shall be inserted, namely :-

"(dd) on buildings and lands in the City of Poona, the annual letting value of which exceeds Rs.1,000.	1 per cent of the annual letting value of such buildings or lands. "

(iii) in the Schedule the words "Poona City" shall be deleted.

By order of the Governor of Bombay,

Secretary to Government.

4-Cs.

M.V.V.

4/6.